

# Sales Tax (Exemptions and Classifications) Act 1973

No. 17 of 1973

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## AN ACT

Relating to the Exemption from Sales Tax of Contraceptives, and of Parts and Accessories for the Metric Conversion of Equipment.

[Assented to 11 April 1973]

BE IT ENACTED by the Queen, the Senate and the House of Representatives of Australia, as follows:—

1. (1) This Act may be cited as the *Sales Tax (Exemptions and Classifications) Act 1973*. Short title and citation.

(2) The *Sales Tax (Exemptions and Classifications) Act 1935–1972\** is in this Act referred to as the Principal Act.

(3) The Principal Act, as amended by this Act, may be cited as the *Sales Tax (Exemptions and Classifications) Act 1935–1973*.

2. (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent. Commence ment.

(2) The amendment made by paragraph 3 (b), in so far as it adds item 149 to the First Schedule to the Principal Act, shall be deemed to have had effect on and from 1st July, 1971.

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\* Act No. 60, 1935, as amended by No. 41, 1936; No. 78, 1938; No. 32, 1939; Nos. 29 and 76, 1940; No. 32, 1941; No. 6, 1942; Nos. 35 and 44, 1943; No. 31, 1944; No. 36, 1945; Nos. 12 and 67, 1946; No. 65, 1947; No. 42, 1948; No. 54, 1949; No. 37, 1950; No. 42, 1951; No. 44, 1952; No. 53, 1953; No. 45, 1954; No. 5, 1956; No. 71, 1957; Nos. 17 and 92, 1959; Nos. 65 and 88, 1960; Nos. 1 and 76, 1961; No. 4, 1962; No. 44, 1963; No. 30, 1965; Nos. 26 and 62, 1966; Nos. 21, 29 and 80, 1967; No. 78, 1970; and Nos. 67 and 87, 1972.

(3) The amendments made by paragraph 3 (a), by paragraph 3 (b), in so far as it adds item 150 to the First Schedule to the Principal Act, and by section 4, shall be deemed to have had effect on and from 8th December, 1972.

**First  
Schedule.**

3. The First Schedule to the Principal Act is amended—

(a) by omitting from sub-item (16) of item 42 the words “, not being goods covered by item 62 in the Second Schedule to this Act ”; and

(b) by adding at the end thereof the following items:—

“ 149. Goods that—

(a) are parts or accessories for equipment used or to be used exclusively, or primarily and principally, for business or industrial purposes; and

(b) are to be used for the purpose of converting or adapting that equipment for use in connexion with the metric system, that is to say, the metric system of measurement as defined by section 3 of the *Metric Conversion Act 1970*, not being recording charts, chart paper or similar goods

} Nos. 1 to 9

“ 150. Contraceptives    ..    ..    ..    ..    ..

} Nos. 1 to 9 ”.

**Second  
Schedule.**

4. The Second Schedule to the Principal Act is amended by omitting item 62.